

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK



In re  
CUSTOMS AND TAX ADMINISTRATION  
OF THE KINGDOM OF DENMARK  
(SKAT) TAX REFUND LITIGATION

This document relates to all cases.

18-MD-2865 (LAK)

**STIPULATION REGARDING THIRD-PARTY DEPOSITIONS**

WHEREAS, Plaintiff SKAT has noticed the depositions of Patrick Michel and Brooke Pollak, two former Arnold & Porter Kaye Scholer (“APKS”) attorneys; and

WHEREAS, Defendants John van Merkensteijn, Richard Markowitz, Robert Klugman, Michael Ben-Jacob, David Zelman, Perry Lerner, Joseph Herman, Robin Jones, Ed Miller, and Ronald Altbach (collectively, “Defendants”), through counsel, represent that they do not currently intend to call Mr. Michel or Ms. Pollak at trial in any matter in this multidistrict litigation.

NOW, IT IS HEREBY STIPULATED AND AGREED, by and between Plaintiff and the Defendants, by and through their duly authorized respective counsel, that

1. Plaintiff will withdraw its notices of deposition for Mr. Michel and Ms. Pollak.
2. Defendants reserve their right to call Mr. Michel, Ms. Pollak, or any other current or former APKS personnel at trial.
3. If any defendant in any matter in this multidistrict litigation declares an intent to call at trial Mr. Michel, Ms. Pollak, or any other current or former APKS personnel that Plaintiff has not deposed prior to that time, Defendants will allow Plaintiff to depose the intended witness a reasonable time prior to trial.

4. Any Defendant declaring an intent to call Mr. Michel, Ms. Pollak, or any other current or former APKS personnel that Plaintiff has not deposed prior to that time will list the intended witness in the joint pretrial order in which the Court requires the Parties to list their intended trial witnesses, and are not obliged as a result of this agreement to identify trial witnesses any earlier than would otherwise be required by the Federal Rules of Civil Procedure and/or the Court's rules.

Dated: November 10, 2021

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*On behalf of Plaintiff SKAT*

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*On behalf of Defendant Richard Markowitz*

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*On behalf of Defendants David Zelman, Perry Lerner, Joseph Herman, Ronald Altbach, Robin Jones, and Ed Miller*

Respectfully Submitted,

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*On behalf of Defendant John van Merkensteijn*

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*On behalf of Defendant Robert Klugman*

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*On behalf of Defendant Michael Ben-Jacob*

SO ORDERED:  
  
Hon. Lewis A. Kaplan  
United States District Judge

11/15/21